CHAPTER XXIII—MISCELLANEOUS SUBJECTS.

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Custody and Supply of Stamps.

446. Rules for the custody and supply of stamps are found in Appendix XXXII.

Opium and Ganja.

447. (*a*) District treasuries obtain from the State Huzur treasury and supply Taluk treasuries with opium in such quantities as will ensure a stock equal to three months' consumption, while the Central Distillery supplies ganja. A register in Form 101 should be maintained in the treasury and the Treasury officer should verify the closing balance shown therein by counting and weighing the stock at the close of the month. The Taluk treasury officer should furnish to the District treasury, with his cash account for the month, a *plus* and *minus* memo, showing the opening balance, the quantity and the value of the drug received and sold during the month and the balance remaining in hand.

(*b*) The register maintained in the treasuries and also the *plus* and *minus* memorandum sent to the Comptroller with the monthly cash accounts will be in Form 102.

NOTE.—The sale proceeds will be credited to "Revenue Advances, cost price of opium or cost price of ganja."

Savings Banks.

448. (*a*) The treasury procedure in regard to the transactions of the Savings Banks is detailed in the rules relating to them which are printed separately.

(*b*) The transactions of the Savings Banks appear in the treasury accounts under the following three heads:—

(i) Savings Bank deposits.
(ii) Savings Bank transfers.
(iii) Savings Bank suspense.

Deposits and withdrawals by the depositors appear under "Savings Bank deposits." When an account is transferred from one treasury to another, the Treasury officer should make a transfer adjustment in his accounts debiting the amount to the head "Savings Bank transfers" by *per contra* credit to the head "Savings Bank suspense" the receiving treasury making the corresponding adjustment in its accounts by debit to "Savings Bank suspense" by a *per contra* credit to "Savings Bank transfers."

(*c*) These transactions are accounted for by means of weekly journals sent to the Comptroller.

Palace.

449. All receipts relating to Palace, such as recoveries towards advance of pay, revenue derived from Palace lands, etc., will, in the first instance, be credited to "Palace deposits" in the treasury accounts. On the last working day of the month, a Remittance transfer receipt for the total revenue credited should be issued on the Mysore district treasury in favour of the Huzur Secretary by transfer debit to "Palace deposits."

450. The Palace will be supplied with funds for expenditure by the Comptroller. Payments at the Mysore district treasury will be made on cheques. Payments otherwise than on cheques will not be made by the treasuries without a special authority from the Comptroller. The payments on account of Palace will be debited in the treasury accounts to the Debt head "Palace deposits."

451. A separate subsidiary register in Form 103 will be maintained in the treasury in which all receipts and payments on account of Palace will be recorded, the daily totals being carried to the cash book and the monthly totals entered in the treasury cash account. Copies of these registers should be sent to the Comptroller with the cash account, duly supported by challans and vouchers.

Interest on Securities.

452. Detailed rules regarding the payment of interest on Mysore Government Promissory Notes, Debenture loans raised by Local Bodies and Securities of the Government of India, are contained in the Securities Manual.

453. Payments of interest are recorded in a subsidiary register in the form prescribed in the Securities Manual.

Unless the note relates to a loan, the interest on which is not liable to income-tax, the payment should be for the net amount, after deducting income-tax. But the gross amount will be charged in the treasury accounts by *per contra* credit to "Income-tax."

NOTE.—In the case of interest warrants issued by the Comptroller and Local Bodies, no income-tax need be deducted by the treasuries, as these warrants are for the net amounts payable to holders, after deducting income-tax.

451. Payments of interest on debenture loans raised by Local bodies are also recorded in a subsidiary register in the same form. These amounts will be charged at the end of each month, through the register of transfer transactions, to the Local body concerned and noted in the treasury pass book of the Local body (giving particulars of the number and date of the interest warrants, etc.,) in cases where the Local body concerned and the paying treasury are both in the same district. When they are in different districts, the amounts will be charged in the Lists of payments.

455. Interest on Government of India Securities is paid in Mysore treasuries, when so authorised by the Pay and Accounts Officer, Bangalore. The amounts paid are charged to "His Majesty's Jamakharch accounts" in the treasury accounts.

456. In the case of interest on Securities in trust, the amounts of interest payment orders issued by the Comptroller and cashed at the treasuries are recorded in a subsidiary register in the form prescribed in the Securities Manual, and charged to "Trust Interest Fund Deposits" in the treasury accounts.